

ANGLICKÁ ANOTACE

The Fairness of Tax System

This paper deals with the fairness of tax system. After introductory chapter the history of taxes is summarized and the basic functions of taxes are described followed by mentioning the requirements of good tax system. One of the main requirements is the fairness of the system.

In the third part, paper discusses the role of justice. Three types of justice and several concepts of fairness will be introduced. I chose two concepts for further explanation. The first theory introduces utilitarianism; the second one is based on the opinions of John Rawls. According to the principle of Christian ethics I debate them.

The next section evaluates taxes and kinds of tax systems on the basis of fairness theories. Examples from Czech tax system are included in the discussion. The reform of public finance is prepared in our country, thus at the end the implementation of flat tax and ecological tax reform is discussed.

The last chapter concludes.

Key words: tax, tax system, fairness, utilitarianism, Rawls.